(b) and (c) Do not arise in view of reply to para (a) above.

Payment of income tax exceeding one crore rupees

130. SHRI MANOJ BHATTACHARYA: Will the Minister of FINANCE be pleased to state:

(a) whether Government have any record of the number of individuals who paid income tax exceeding rupees one crore annually during 2001-02,2002-03 and 2003-04;

(b) if so, the details thereof; and

(c) if not, the names of top 500 individuals who paid the highest amount of income tax during these three years?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM): (a) Yes, Sir.

(b) The number of individuals who paid income tax exceeding rupees one crore as per returns filed are as under:—

Assessment Year	No. of individuals
2001-02	82
2002-03	76
2003-04	91

(c) Does not arise in view of reply to part (b) above.

Cut in central sales tax rate

131. SHRI MURLI DEORA: Will the Minister of FINANCE be pleased to state:

(a) whether the Central Government propose to cut in the Central Sales Tax rate during fiscal year and if so, the details thereof and the reasons therefor;

(b) whether the revenue collection is zooming in States which have adopted the VAT and if so, the details thereof;

(c) whether the States adopting VAT has made any claims for revenue losses and if so, the details thereof; and